

Potential Study Items

- Income tax issues, including Paycheck Protection Program (PPP) taxability and issues related to an increasingly mobile workforce.
- Property tax issues, including tangible personal property, circuit breaker provisions, and deferrals
- Sales tax issues, including exemptions and distribution formulas
- Review of the federal stimulus packages and potential federal tax reform, including the impact on state tax cuts and state tax policy
- Fees review
- Review of business incentives offered by the state, including to the airline industry
- Tax Commission requests, including:
 - Utility adjustment calculation for circuit breaker rent relief
 - Electing Small Business Trust (ESBT) S-corp subtraction from income